

Certain sales to nonresidents of mechanically propelled watercraft are exempt from sales and use tax. For more information regarding the exemption, please refer to [Policy Bulletin SUT-2021-01](#).

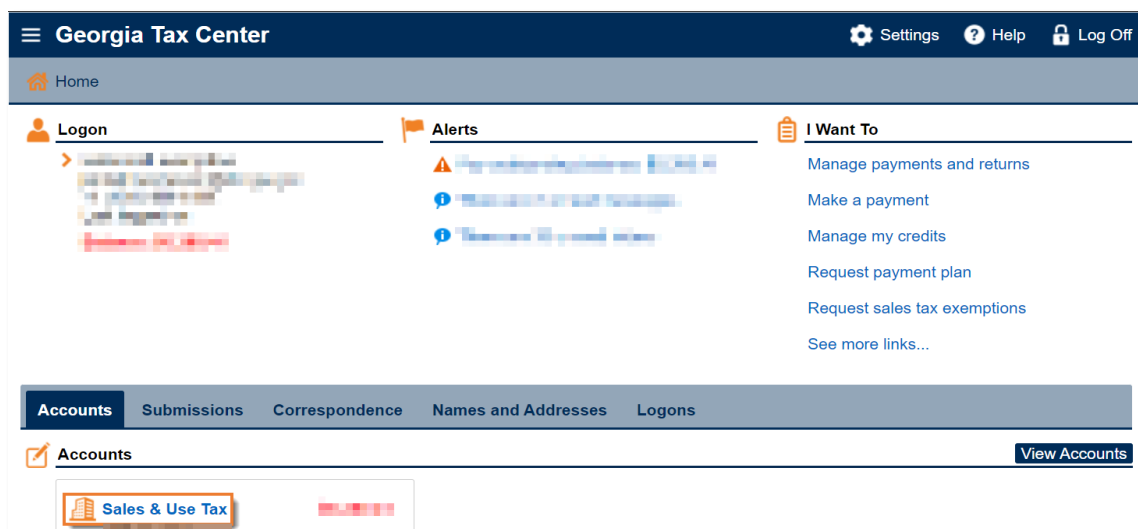
The following documentation provides information on reporting these purchases to the Georgia Department of Revenue via the Georgia Tax Center (GTC) which must be done annually beginning on March 31, 2022.

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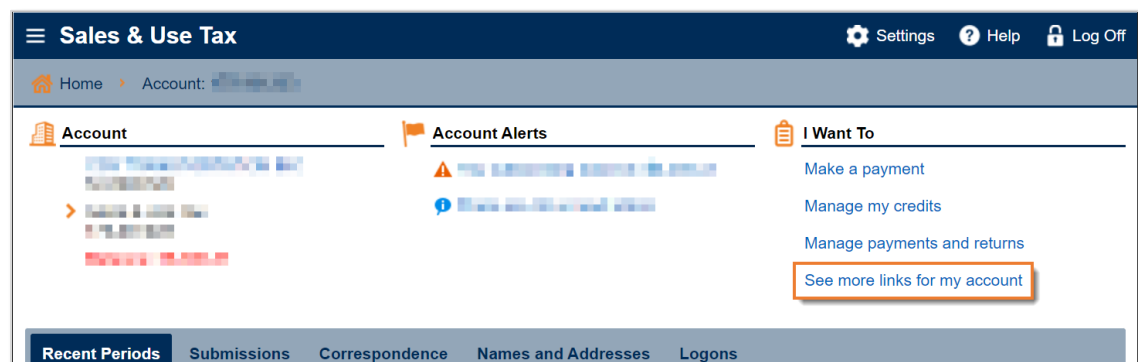
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How to Import an Exempt Nonresident Purchase of Watercraft Report:

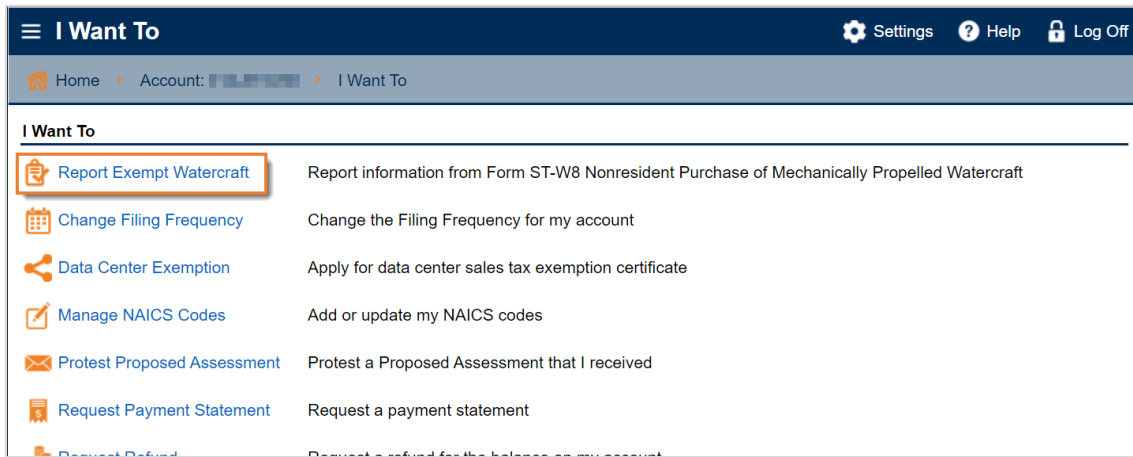
1. Go to the GTC website at <https://gtc.dor.ga.gov/> and log into your GTC account.
2. Click the applicable **Sales & Use Tax** hyperlink under the Accounts tab.



3. On the **Account** screen, under the **I Want To** section, click the **See more links...** hyperlink.



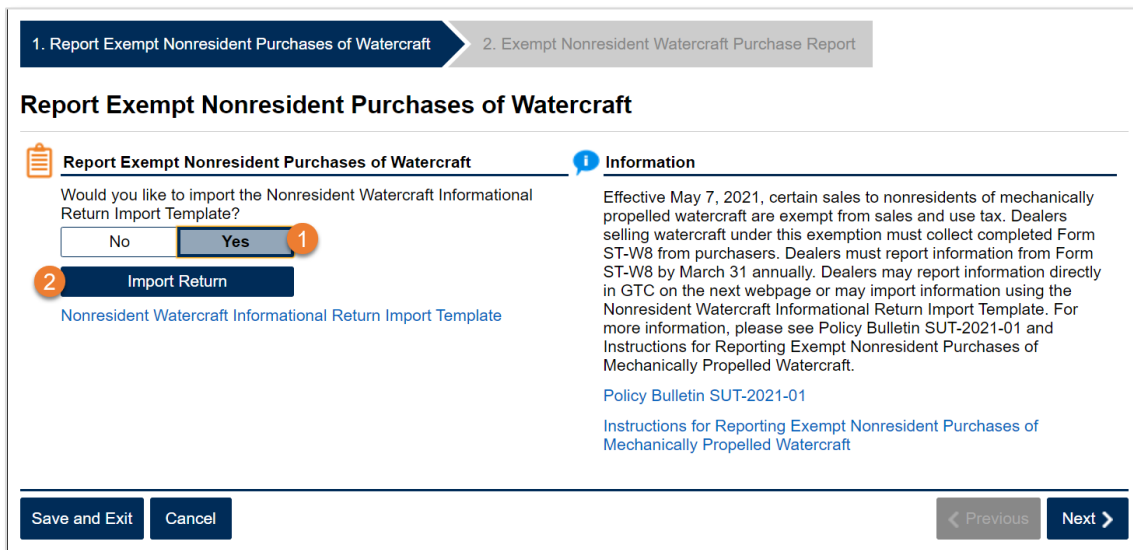
- Click the [Report Exempt Watercraft](#) hyperlink.



I Want To

- Report Exempt Watercraft** (1) Report information from Form ST-W8 Nonresident Purchase of Mechanically Propelled Watercraft
- Change Filing Frequency Change the Filing Frequency for my account
- Data Center Exemption Apply for data center sales tax exemption certificate
- Manage NAICS Codes Add or update my NAICS codes
- Protest Proposed Assessment Protest a Proposed Assessment that I received
- Request Payment Statement Request a payment statement
- Request Refund Request a refund for the balance on my account

- Select *Yes* to import the [Nonresident Watercraft Informational Return Import](#) template. Click the **Import Return** button.



1. Report Exempt Nonresident Purchases of Watercraft **2. Exempt Nonresident Watercraft Purchase Report**

Report Exempt Nonresident Purchases of Watercraft

Report Exempt Nonresident Purchases of Watercraft

Would you like to import the Nonresident Watercraft Informational Return Import Template?

☐ No ☒ **Yes** (1)

2 **Import Return**

[Nonresident Watercraft Informational Return Import Template](#)

Information

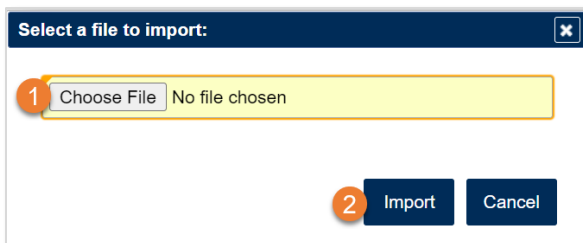
Effective May 7, 2021, certain sales to nonresidents of mechanically propelled watercraft are exempt from sales and use tax. Dealers selling watercraft under this exemption must collect completed Form ST-W8 from purchasers. Dealers must report information from Form ST-W8 by March 31 annually. Dealers may report information directly in GTC on the next webpage or may import information using the Nonresident Watercraft Informational Return Import Template. For more information, please see Policy Bulletin SUT-2021-01 and Instructions for Reporting Exempt Nonresident Purchases of Mechanically Propelled Watercraft.

[Policy Bulletin SUT-2021-01](#)

[Instructions for Reporting Exempt Nonresident Purchases of Mechanically Propelled Watercraft](#)

Save and Exit **Cancel** **< Previous** **Next >**

- Click the **Choose File** button to locate the return on your computer. Click the **Import** button.



Select a file to import:


1 **Choose File** No file chosen


2 **Import** **Cancel**

7. Click the **Next** button.

1. Report Exempt Nonresident Purchases of Watercraft
2. Exempt Nonresident Watercraft Purchase Report

Report Exempt Nonresident Purchases of Watercraft


Report Exempt Nonresident Purchases of Watercraft


Information

Would you like to import the Nonresident Watercraft Informational Return Import Template?

[Import Return](#)

[Nonresident Watercraft Informational Return Import Template](#)

Effective May 7, 2021, certain sales to nonresidents of mechanically propelled watercraft are exempt from sales and use tax. Dealers selling watercraft under this exemption must collect completed Form ST-W8 from purchasers. Dealers must report information from Form ST-W8 by March 31 annually. Dealers may report information directly in GTC on the next webpage or may import information using the Nonresident Watercraft Informational Return Import Template. For more information, please see Policy Bulletin SUT-2021-01 and Instructions for Reporting Exempt Nonresident Purchases of Mechanically Propelled Watercraft.

[Policy Bulletin SUT-2021-01](#)
[Instructions for Reporting Exempt Nonresident Purchases of Mechanically Propelled Watercraft](#)

8. Review the imported report and click the **Submit** button.

1. Report Exempt NonResident Purchases of Watercraft
2. Exempt Nonresident Watercraft Purchase Report

Exempt Nonresident Watercraft Purchase Report

Information from Form ST-W8									
	Purchaser Name	Home Address	State	Zip Code	Issuing State of	Make	Year Built	Purchase Price	Boat Destination

[Add a Record](#)

5 Rows

- ❖ Click the applicable hyperlink under the **Purchaser's Name** column to view and update a record.
- ❖ Click **Add a Record** to manually add a new record.
- ❖ To delete a record, open it and click **Delete this Record**.

A confirmation page will appear with the confirmation number.

Confirmation

Submission Information

Ligon	
Status	Submitted
Confirmation Number	
Taxpayer Name	
STI	
Sales & Use Tax	
Submission Title	Report Exempt Nonresident Purchases of Watercraft
Submitted	

Your confirmation number is .

Your request has been submitted and will be processed in the order that it was received.

If you have any questions, please contact us at 1-877-GADOR11 (1-877-423-6711).

Printable View

OK

Print Confirmation

How to Manually Report Exempt Nonresident Purchases of Watercraft:

1. Go to the GTC website at <https://gtc.dor.ga.gov/> and log into your GTC account.
2. Click the applicable **Sales & Use Tax** hyperlink under the Accounts tab.

Georgia Tax Center

Settings Help Log Off

Home

Ligon

Alerts

I Want To

Manage payments and returns

Make a payment

Manage my credits

Request payment plan

Request sales tax exemptions

See more links...

Accounts

Submissions

Correspondence

Names and Addresses

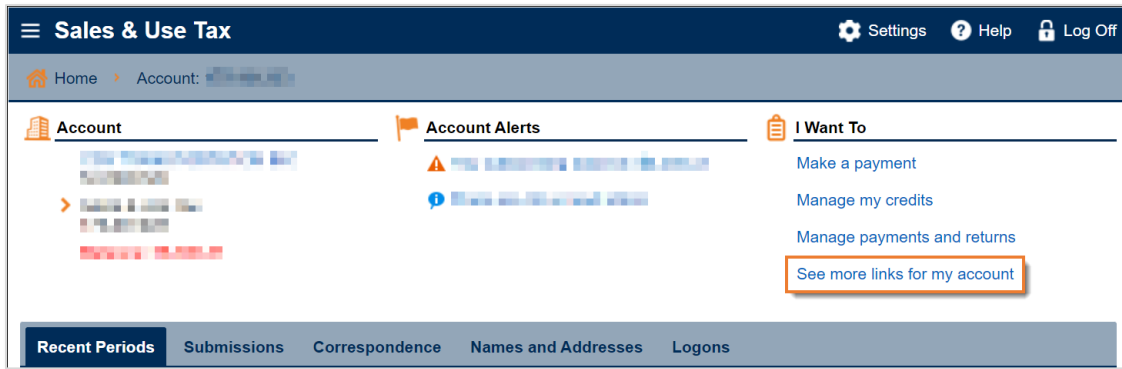
Logons

Accounts

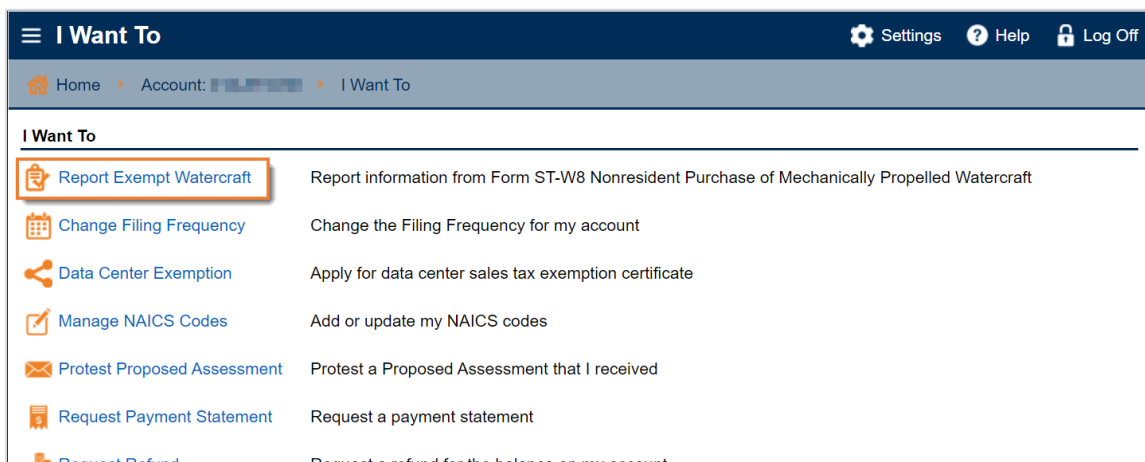
View Accounts

Sales & Use Tax

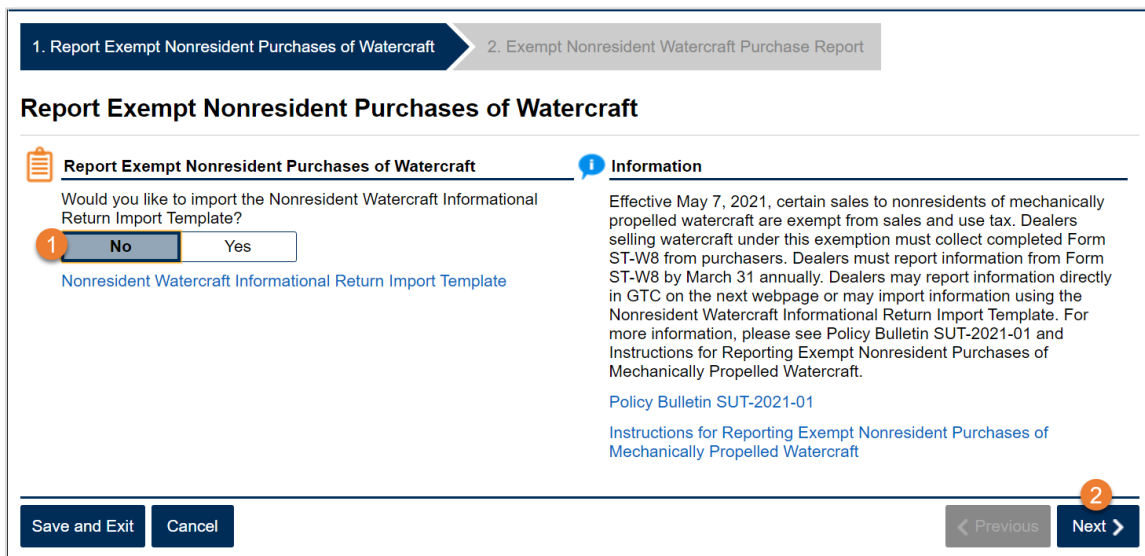
3. On the Account screen, under the I Want To section, click the **See more links...** hyperlink.



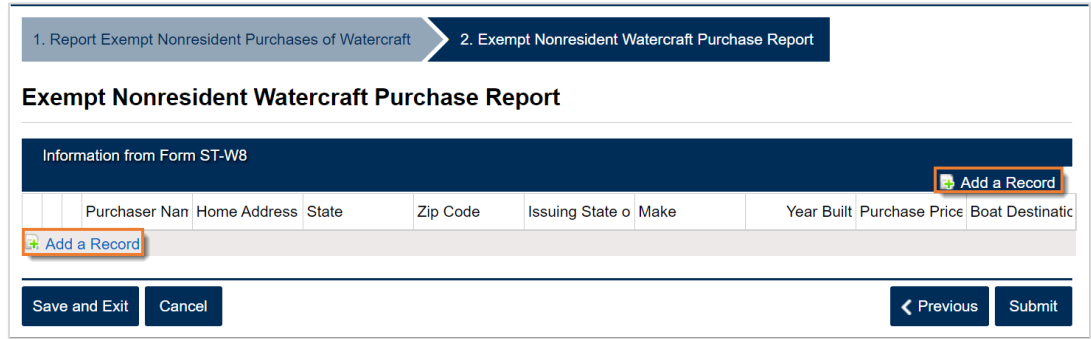
- Click the **Report Exempt Watercraft** hyperlink.



- Select **No** to importing the Nonresident Watercraft Informational Return Import template. Click the **Next** button.

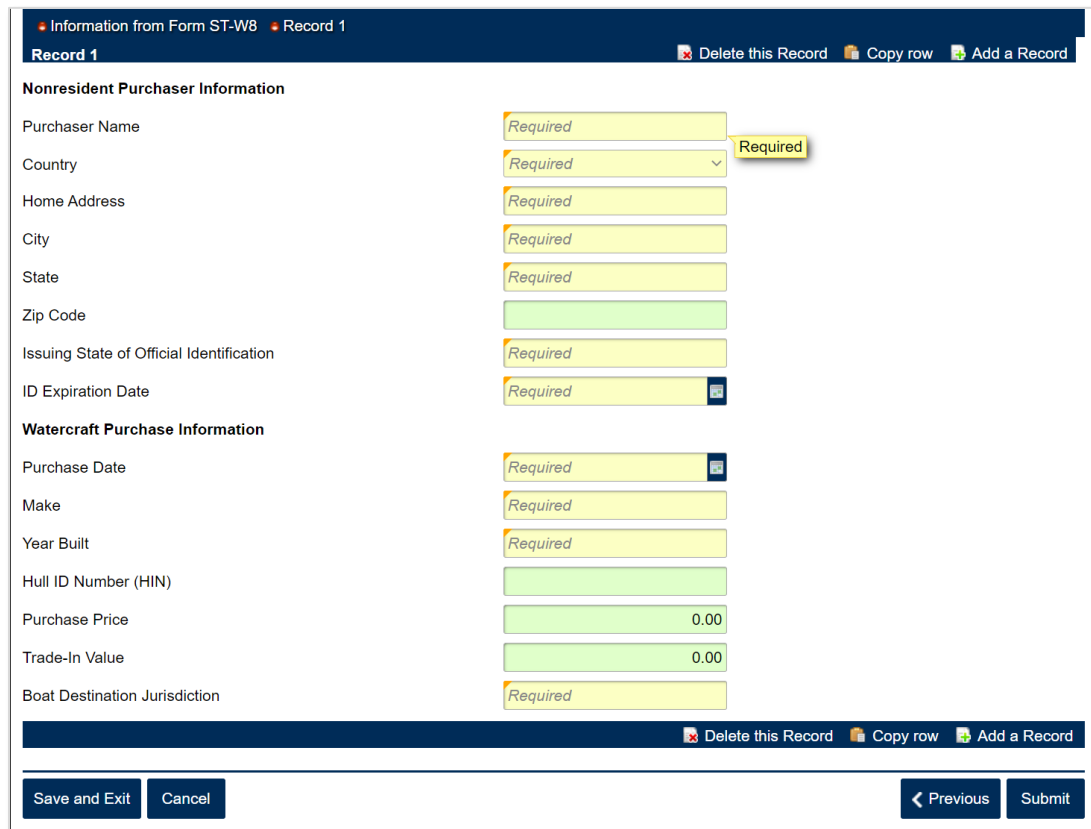


6. Enter the information from an [ST-W8 Nonresident Purchase of a Mechanically Propelled Watercraft](#) form. **NOTE:** Every form must be entered as a separate record.
 - a. Click one of the **Add a Record** hyperlinks.



- b. Enter the **Nonresident Purchaser Information** and **Watercraft Purchase Information**.

NOTE: Yellow fields are required, green fields are optional.



- c. Repeat steps **a** and **b** until all forms have been entered.

7. Click the **Submit** button.

Watercraft Purchase Information

Purchase Date	<input type="text"/>
Make	<input type="text"/>
Year Built	<input type="text"/>
Hull ID Number (HIN)	<input type="text"/>
Purchase Price	<input type="text"/>
Trade-In Value	<input type="text"/>
Boat Destination Jurisdiction	<input type="text"/>

Delete this Record
Copy row
Add a Record

Save and Exit
Cancel
Previous
Submit

A confirmation page will appear with the confirmation number.

Confirmation

Submission Information

Ligon	
Status	Submitted
Confirmation Number	
Taxpayer Name	
STI	
Sales & Use Tax	
Submission Title	Report Exempt Nonresident Purchases of Watercraft
Submitted	

Your confirmation number is .

Your request has been submitted and will be processed in the order that it was received.

If you have any questions, please contact us at 1-877-GADOR11 (1-877-423-6711).

Printable View
OK

Print Confirmation